

SAMPLE RESOLUTION TO INCREASE REGULAR PROPERTY TAX TO 101% AFTER PUBLIC HEARING ON BUDGET

BUDGET/TAX HEARING PROCEDURE

The major part of the budget process is the public hearing (RCW 84.55.120). The hearing must include consideration of any increase of regular property tax revenue and it shall be held prior to the time the fire district/regional fire authority makes the request for setting the tax rate.

The fire district/RFA should have a budget proposal drafted prior to this public hearing. This hearing does not include levies which are assessed for bonds or excess regular property taxes approved by the voters. The public hearing may be a stand-alone meeting and shall provide the opportunity for the public to comment on the proposed levy rates being considered by the board of commissioners/governance. A single hearing may be held for both the budget process and for the consideration of setting your regular property tax rates based upon your current expense budget.

The board shall adopt a resolution (see sample provided) to authorize the increase of one percent in taxes plus the addition of any new construction, increases in assessed valuation or improvements to property. The resolution may be adopted for a two-year period.

_____ County FPD #____ / RFA

WFCA #44